

810-8-1-.25 Summary of the Rates Applying to State and Local Government.

(1) The excise tax applies at the following rate to state and local governments:

(a) State of Alabama and its political subdivisions

Prior to August 1, 1980	Eight cents a gallon
Beginning August 1, 1980	Twelve cents a gallon
Beginning June 1, 1992	Seventeen cents a gallon
<u>Beginning October 1, 2004</u>	<u>Nineteen cents a gallon</u>

(b) Governing bodies of counties and incorporated municipalities

Prior to August 1, 1980	Eight cents a gallon
Beginning August 1, 1980	Eight cents a gallon
Beginning June 1, 1992	Exempt

(c) City and county boards of educations

Prior to August 1, 1980	Eight cents a gallon
August 1, 1980 to June 30, 1981	Twelve cents a gallon
Beginning July 1, 1981	Eight cents a gallon
Beginning August 8, 1991	Exempt

(d) Local governmental entities not included in item (b), for example, Water and Sewer Boards or Utility Boards

Prior to August 1, 1980	Eight cents a gallon
Beginning August 1, 1980	Twelve cents a gallon
Beginning June 1, 1992	Seventeen cents a gallon
<u>Beginning October 1, 2004</u>	<u>Nineteen cents a gallon</u>

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Authority: §§ 40-2A-7(a)(5), 40-17-18, 40-17-2, 40-17-220, 40-17-221(b), Code of Alabama 1975

History: Amended: Filed April 29, 1996, effective June 3, 1996.